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3 UNITED STATES DISTRICT COURT  
4 WESTERN DISTRICT OF WASHINGTON  
5 AT SEATTLE

6 SUSAN B. LONG, et al.,

7 Plaintiffs,

8 v.

9 UNITED STATES INTERNAL REVENUE  
10 SERVICE,

11 Defendant.

Case No. C74-724 MJP

ORDER DENYING  
DEFENDANT'S MOTION FOR  
STAY

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13 This matter comes before the Court on Defendant's motion for stay pending a ruling by  
14 the court of appeals on a motion to stay. (Dkt. No. 106.) After reviewing the motion, Plaintiff's  
15 response (Dkt. No. 108), and the balance of the record, the Court DENIES Defendant's motion.

16 This motion is denied for the same reasons the Court denied Defendant's first motion to  
17 stay pending appeal. (See Dkt. No. 105.) Once again, the Court has considered the four factors  
18 relevant to a motion for stay: (1) the likelihood of success on the merits; (2) irreparable harm to  
19 the appellant; (3) relative hardship of the parties; and (4) the public interest. Nautilus Group,  
20 Inc. v. Icon Health & Fitness, Inc., 308 F. Supp. 2d 1208, 1216 (W. D. Wash. 2003).

21 The Court is no more convinced of Defendant's likelihood of success on the motion to  
22 stay currently before the appellate court than it was of the likelihood of success on the appeal  
23 itself. Neither does the Court find that Defendant would be irreparably harmed or that the public  
24 would be injured by denying the stay. As stated repeatedly in past orders, (see Dkt. Nos. 85 &  
25 105), this Court finds that the requested documents do not contain return information, therefore  
26 denying Defendant's requested stay presents no risk of harm to any party. Finally, the Court is  
27 not convinced by Defendant's argument that this Court's orders will moot Defendant's argument

1 on appeal.

2 The current motion for a stay is denied. Defendant has repeatedly defied this Court's  
3 orders. (See Dkt. Nos. 54, 85 & 105.) Defendant is instructed to comply immediately with the  
4 instructions set forth in this Court's June 13, 2008 order. (Dkt No. 85.)

5 The Clerk is directed to send a copy of this order to all counsel of record.

6 Dated: October 1, 2008.

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9 Marsha J. Pechman

10 U.S. District Judge  
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